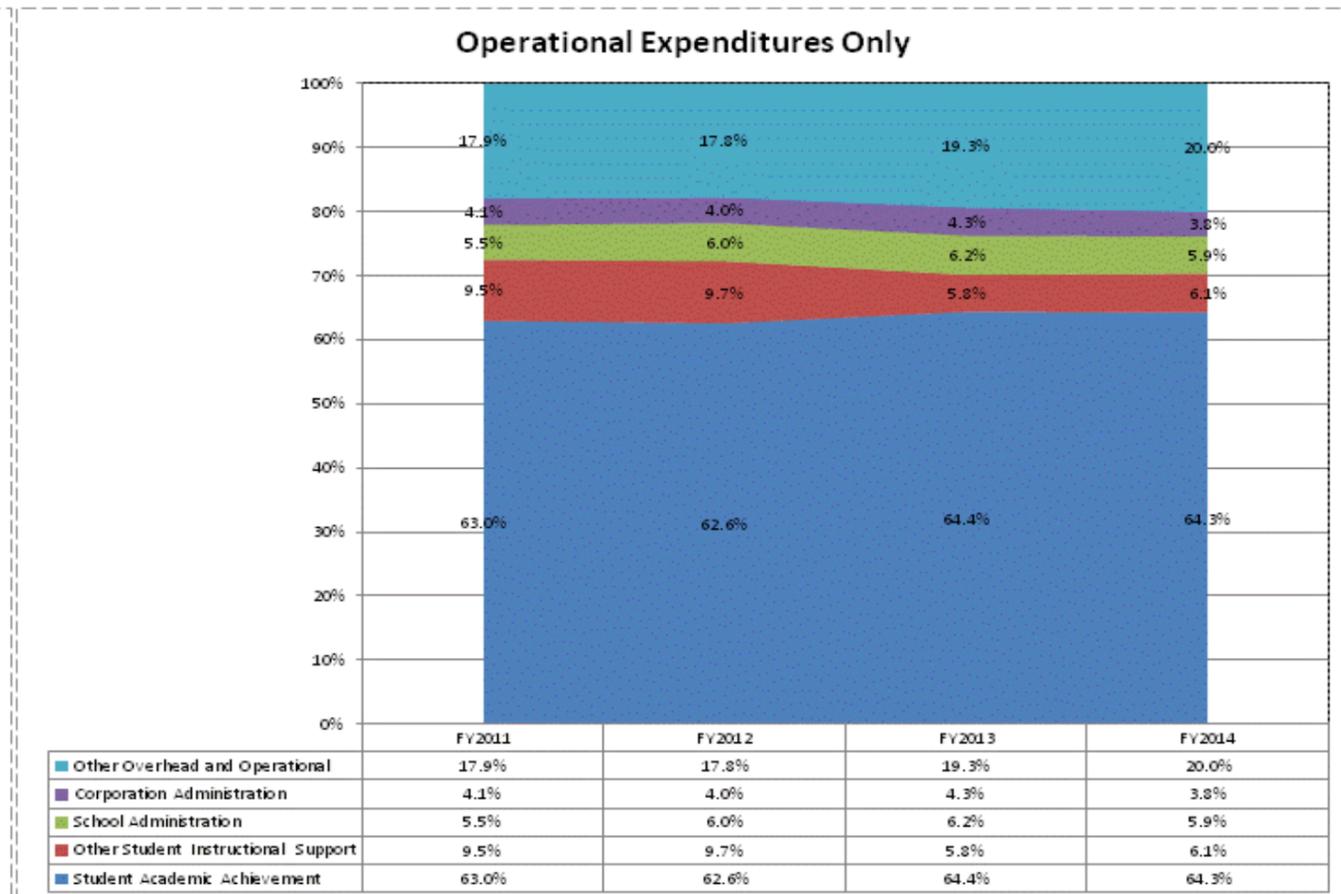
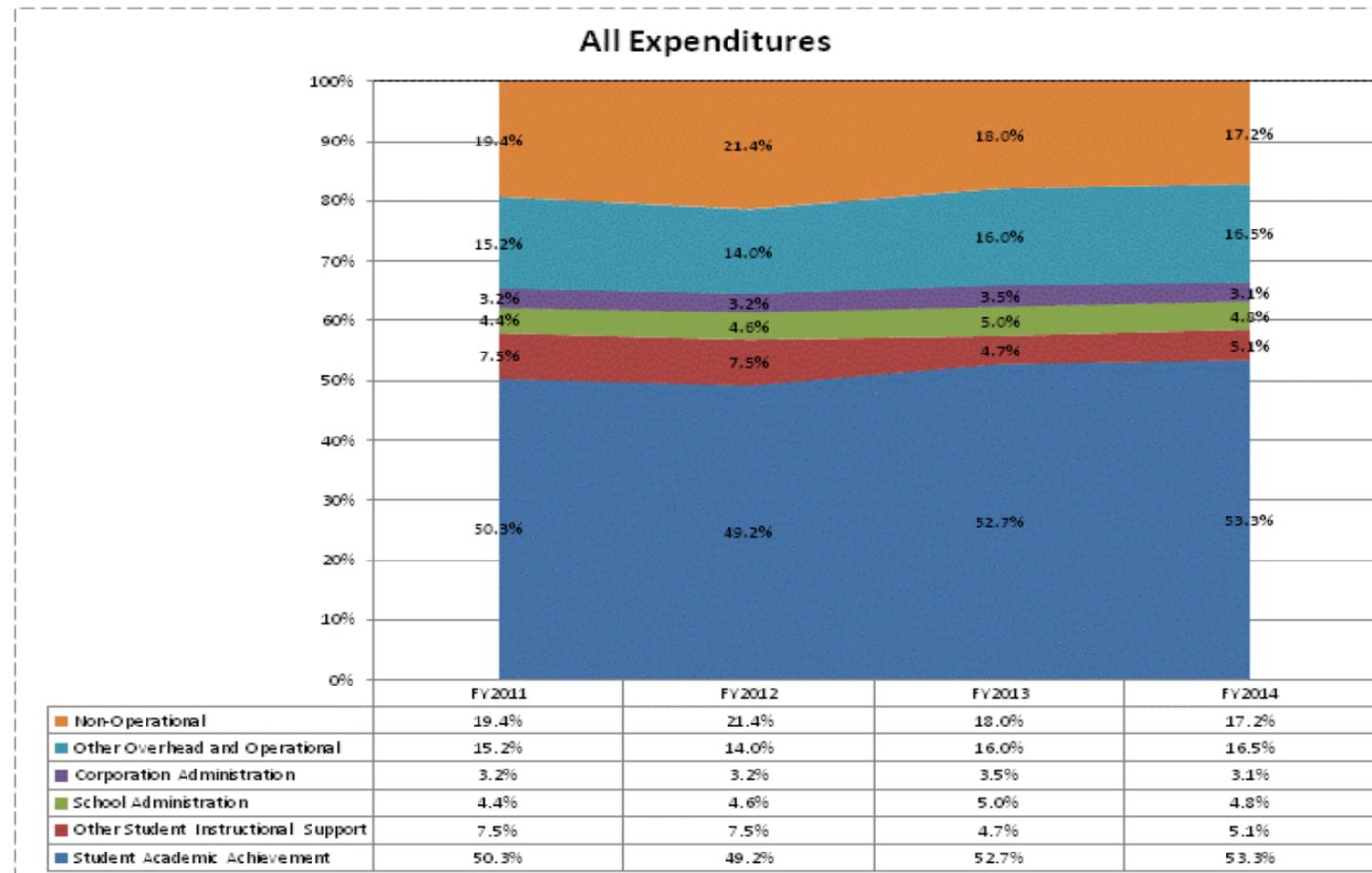


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Community Schools of Frankfort (1170)**

Community Schools of Frankfort (1170)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$15,615,013	52.6%	\$17,839,591	51.0%	\$17,753,063	52.7%	\$17,301,617	53.3%
Student Instructional Support	\$2,786,600	9.4%	\$4,284,071	12.2%	\$3,266,153	9.7%	\$3,218,213	9.9%
Overhead and Operational Nonoperational	\$5,714,495	19.3%	\$6,471,806	18.5%	\$6,596,885	19.6%	\$6,352,973	19.6%
Nonoperational	\$5,544,348	18.7%	\$6,385,946	18.3%	\$6,071,904	18.0%	\$5,565,521	17.2%
Grand Total	\$29,660,455		\$34,981,414		\$33,688,006		\$32,438,323	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.0%	63.2%	62.4%	63.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Community Schools of Frankfort (1170)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$73,260	\$120,816	\$399,929	\$691,247	> 500%	472%	73%
11100 Regular Programs; Elementary	\$4,337,393	\$5,972,918	\$6,435,112	\$5,597,170	29%	-6%	-13%
11200 Regular Programs; Middle/Junior High	\$1,958,151	\$2,836,489	\$2,848,494	\$2,792,312	43%	-2%	-2%
11300 Regular Programs; High School	\$2,101,509	\$3,091,561	\$3,500,292	\$3,496,743	66%	13%	0%
11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$12,771	\$13,477	\$7,169	\$17,724	39%	32%	147%
11450 Vocational Education; Consumer and Homemaking	\$39,410	\$111,325	\$66,532	\$63,744	62%	-43%	-4%
11470 Vocational Education; Business Education	\$44,244	\$65,653	\$73,734	\$73,138	65%	11%	-1%
11480 Vocational Education; Industrial Education A	\$53,639	\$101,062	\$88,890	\$2,091	-96%	-98%	-98%
11590 Other Vocational Education Programs	\$21,050	\$0	\$0	\$0	-100%	N/A	N/A
11630 Regular Programs; Alternative Education Programs; High School	\$10,371	\$51,103	\$48,504	\$37,192	259%	-27%	-23%
12110 Gifted And Talented; Gifted and Talented	\$62,251	\$117,387	\$124,746	\$118,272	90%	1%	-5%
12210 Mental Disabilities; Mild Mental Disabilities	\$352,072	\$460,224	\$403,903	\$315,098	-11%	-32%	-22%
12220 Mental Disabilities; Moderate Mental Disabilities	\$268,226	\$506,772	\$389,463	\$424,431	58%	-16%	9%
12310 Physical Impairment; Orthopedic Impairment	\$162,627	\$0	\$0	\$0	-100%	N/A	N/A
12340 Physical Impairment; Hearing Impairment	\$191,787	\$61,506	\$84,431	\$68,849	-64%	12%	-18%
12350 Physical Impairment; Homebound	\$18,894	\$21,720	\$17,548	\$16,374	-13%	-25%	-7%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$179,223	\$376,428	\$420,405	\$403,659	125%	7%	-4%
12510 Culturally Different; Communication Disorders	\$190,090	\$50,285	\$0	\$0	-100%	-100%	N/A
12520 Culturally Different; Compensatory	\$397	\$10,465	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$844,171	\$1,031,690	\$954,541	\$1,062,477	26%	3%	11%
12810 Special Education Preschool	\$174,608	\$365,616	\$203,979	\$204,305	17%	-44%	0%
12900 Other Special Programs	\$49,133	\$34,597	\$36,395	\$47,493	-3%	37%	30%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$84,982	\$117,662	\$136,067	\$134,945	59%	15%	-1%
13300 Adult/Continuing Education Programs; Occupational Programs	\$43,735	\$0	\$0	\$0	-100%	N/A	N/A
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$169	\$0	\$0	\$0	-100%	N/A	N/A
14300 Summer School Programs; High School	\$32,466	\$37,811	\$24,202	\$156,494	382%	314%	> 500%
16100 Remediation Testing	\$7,900	\$0	\$0	\$0	-100%	N/A	N/A
16200 Preventive Remediation	\$286,094	\$255,690	\$49,041	\$46,774	-84%	-82%	-5%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$48,425	\$110,729	\$164,183	\$49,607	2%	-55%	-70%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$164,039	\$219,653	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$0	\$960	\$0	\$0	N/A	-100%	N/A
17900 Payments to Other Governmental Units Within State; Other	\$645	\$0	\$0	\$0	-100%	N/A	N/A
22110 Improvement of Instruction; Service Area Direction	\$15,124	\$64,664	\$155,279	\$128,465	> 500%	99%	-17%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$2,364	\$929	\$3,762	\$2,722	15%	193%	-28%
22130 Improvement of Instruction; Instructional Staff Training	\$210,183	\$469,519	\$524,290	\$590,405	181%	26%	13%
22220 Library/Media Services; School Library	\$327,037	\$403,530	\$345,137	\$371,279	14%	-8%	8%
22230 Library/Media Services; Audiovisual	\$490	\$500	\$0	\$0	-100%	-100%	N/A
22240 Library/Media Services; Educational Television	\$538	\$555	\$18	\$578	7%	4%	> 500%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$202,206	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$67,840	\$51,153	N/A	N/A	-25%
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$264,517	\$554,091	\$179,176	\$336,877	27%	-39%	88%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$340	\$0	\$0	\$0	-100%	N/A	N/A
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$50,000	\$0	\$0	\$0	-100%	N/A	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$700,574	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$13,384,899	\$17,839,591	\$17,753,063	\$17,301,617	29%	-3%	-3%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$0	\$264	\$0	\$0	N/A	-100%	N/A
21220 Guidance Services; Counseling Services	\$403,607	\$608,622	\$516,404	\$497,531	23%	-18%	-4%
21230 Guidance Services; Appraisal Services	\$0	\$2,845	\$3,591	\$0	N/A	-100%	-100%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Community Schools of Frankfort (1170)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21290 Guidance Services; Other Guidance Services	\$472	\$0	\$0	\$0	-100%	N/A	N/A
21320 Health Services; Medical Services	\$3,398	\$1,088	\$0	\$0	-100%	-100%	N/A
21330 Health Services; Dental Services	\$4,125	\$0	\$0	\$0	-100%	N/A	N/A
21340 Health Services; Nurse Services	\$197,177	\$294,067	\$249,485	\$249,612	27%	-15%	0%
21410 Psychological Services; Service Area Direction	\$0	\$296,399	\$8,698	\$17,136	N/A	-94%	97%
21420 Psychological Testing	\$267,810	\$369,902	\$50,162	\$64,922	-76%	-82%	29%
21430 Psychological Counseling	\$4,000	\$3,870	\$0	\$1,900	-53%	-51%	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$0	\$282,093	\$357,595	\$350,458	N/A	24%	-2%
21620 Occupational Therapy, Related Services; Occupational Therapy Services	\$0	\$147,651	\$138,399	\$156,020	N/A	6%	13%
21720 Physical Therapy Services; Physical Therapy Services	\$0	\$199,428	\$124,170	\$72,800	N/A	-63%	-41%
21810 Special Education Administration; Service Area Direction	\$280,412	\$280,440	\$128,415	\$245,969	-12%	-12%	92%
21890 Special Education Administration; Other Special Education Administration	\$1,604	\$260,878	\$8,547	\$0	-100%	-100%	-100%
24100 Office of The Principal	\$1,193,306	\$1,535,516	\$1,680,687	\$1,561,865	31%	2%	-7%
24900 Other Support Services, School Administration	\$1,288	\$1,009	\$0	\$0	-100%	-100%	N/A
Student Instructional Support Total	\$2,357,199	\$4,284,071	\$3,266,153	\$3,218,213	37%	-25%	-1%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$18,291	\$66,665	\$94,571	\$63,604	248%	-5%	-33%
23120 Board of Education; Service Area Assistants	\$64,167	\$2,930	\$0	\$0	-100%	-100%	N/A
23150 Board of Education; Legal Services	\$528	\$0	\$0	\$0	-100%	N/A	N/A
23160 Board of Education; Promotion Expenses	\$2,275	\$1,608	\$1,714	\$4,411	94%	174%	157%
23210 Executive Administration; Office of The Superintendent	\$329,555	\$284,934	\$428,997	\$337,349	2%	18%	-21%
23220 Executive Administration; Community Relations	\$50	\$0	\$0	\$0	-100%	N/A	N/A
23290 Executive Administration; Other Executive Administration Services	\$21,081	\$62,954	\$9,228	\$16,460	-22%	-74%	78%
25110 Fiscal Services; Office of The Business Manager	\$93,397	\$108,080	\$98,472	\$119,319	28%	10%	21%
25160 Fiscal Services; Financial Accounting	\$212,577	\$233,621	\$228,457	\$221,310	4%	-5%	-3%
25191 Other Fiscal Services; Refund of Revenue	\$354	\$30,749	\$170	\$6,024	> 500%	-80%	> 500%
25192 Other Fiscal Services; Petty Cash	\$250	\$1,740	\$1,540	\$591	136%	-66%	-62%
25193 Other Fiscal Services; Printed Forms	\$3,468	\$5,133	\$6,043	\$3,788	9%	-26%	-37%
25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$3,738	\$11,117	\$14,078	N/A	277%	27%
25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25400 Planning, Research, Development and Evaluation	\$3,285	\$3,340	\$3,925	\$725	-78%	-78%	-82%
25750 Personnel Services; Health Services	\$1,121	\$945	\$1,190	\$105	-91%	-89%	-91%
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$307,757	\$304,540	\$228,270	N/A	-26%	-25%
25920 Ditch Assessments	\$0	\$358	\$226	\$236	N/A	-34%	4%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,175,882	\$2,684,088	\$2,650,078	\$2,723,964	25%	1%	3%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$1,246	\$2,891	\$555	\$1,175	-6%	-59%	112%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$176,323	\$147,064	\$171,868	\$198,135	12%	35%	15%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,276	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$27,376	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$75,285	\$16,909	\$18,956	\$16,897	-78%	0%	-11%
26700 Operation and Maintenance of Plant Services; Insurance	\$153,348	\$141,397	\$178,359	\$185,505	21%	31%	4%
27010 Student Transportation; Service Area Direction	\$30,891	\$39,453	\$40,336	\$36,908	19%	-6%	-8%
27100 Student Transportation; Vehicle Operation	\$370,630	\$496,724	\$488,093	\$470,390	27%	-5%	-4%
27200 Student Transportation; Monitoring Services	\$7,884	\$3,528	\$0	\$0	-100%	-100%	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$236,288	\$250,047	\$307,936	\$286,337	21%	15%	-7%
27400 Student Transportation; Purchase of School Buses	\$177,752	\$270,467	\$84,362	\$0	-100%	-100%	-100%
27700 Student Transportation; Contracted Transportation Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27910 Student Transportation; Bus Driver Training	\$1,407	\$792	\$4,733	-\$2,252	-260%	-384%	-148%
31100 Food Services Operations; Service Area Direction	\$52,951	\$87,846	\$80,725	\$79,191	50%	-10%	-2%
31200 Food Services Operations; Food Preparation and Dispensing	\$998,544	\$1,215,044	\$1,379,351	\$1,339,503	34%	10%	-3%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Community Schools of Frankfort (1170)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
31900 Other Food Services	\$25,828	\$1,004	\$1,345	\$950	-96%	-5%	-29%
Overhead and Operational Total	\$5,263,309	\$6,471,806	\$6,596,885	\$6,352,973	21%	-2%	-4%
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$10,522	\$9,179	\$25,217	\$31,394	198%	242%	24%
33200 Community Recreation	\$32	\$0	\$0	\$0	-100%	N/A	N/A
33400 Athletic Coaches	\$282,601	\$335,610	\$341,722	\$361,478	28%	8%	6%
33910 High School Band Uniforms	\$2,096	\$4,234	\$0	\$0	-100%	-100%	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$382,926	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$4,673	\$3,430	\$20,744	\$15,607	234%	355%	-25%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$2,063,539	\$478,623	\$1,061,232	\$434,956	-79%	-9%	-59%
45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$122,389	\$122,389	\$0	\$0	-100%	-100%	N/A
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$7,200	\$11,400	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$455,811	\$1,139,216	\$362,057	\$461,501	1%	-59%	27%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$14,260	\$95,687	\$23,000	\$22,937	61%	-76%	0%
51100 Debt Services; Principal on Debt; Bonds	\$730,000	\$1,570,000	\$1,935,000	\$2,040,000	179%	30%	5%
52100 Debt Services; Interest on Debt; Bonds	\$458,123	\$2,045,803	\$1,733,348	\$1,643,955	259%	-20%	-5%
53200 Debt Services; Lease Rental; Equipment ; Principal	\$61,359	\$0	\$0	\$0	-100%	N/A	N/A
54100 Veterans' Memorial Fund; Principal	\$12,101	\$0	\$0	\$0	-100%	N/A	N/A
54200 Common School Fund; Principal	\$874,302	\$570,375	\$569,584	\$553,694	-37%	-3%	-3%
Nonoperational Total	\$5,481,935	\$6,385,946	\$6,071,904	\$5,565,521	2%	-13%	-8%
Prorated By Fund							
26491 2007 Account Code - PERF	\$144,761	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$1,150,264	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$72,774	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,491,426	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$8,673	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$305,214	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$3,173,113	\$0	\$0	\$0	N/A	N/A	N/A